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(A Corporation of Certified Public Accountants)

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the board members
Cajun Area Agency on Aging, Inc.
Lafayette, Louisiana

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Dear Members:

We have performed the procedures enumerated below, which were agreed to by Cajun Area Agency on Aging, Inc. (CAAA) and Evangeline Council on Aging, Inc., solely to assist you with respect to the reported number of service units performed by the Evangeline Council on Aging, Inc. during the four month reporting period ended October 31, 2014 for the Title III B, III D, and III E programs funded by the United States Department of Health and Human Services – Administration on Aging to the Governor's Office of Elderly Affairs. Evangeline Council on Aging, Inc.'s management is responsible for reporting the number of units for the programs previously mentioned. This agreed-upon engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representations regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

INQUIRIES RELATING TO THE TITLE III B, III D, AND III E PROGRAMS

The following inquiries were conducted by having the client complete a questionnaire:

- Are services provided throughout the Parish for the Homemaker, Information & Assistance, Transportation, Wellness, Medication Management, Respite and Sitter Service?

Response: Yes, for Information & Assistance and Transportation. For Homemaker, Wellness, Medication Management, and Respite these programs are not offered at all locations throughout the parish.

- Is a written description of the various programs available to the public?

Response: Yes, a written description of our various programs is available to the public.

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- Are consumer rosters maintained for each program?

Response: Rosters are maintained for each program in the SAMS program.

- Are waiting lists maintained for the Homemaker, Respite and Sitter Service programs?

Response: Yes, waiting lists are maintained for these programs.

- Are worksheets used to record the amount and type of services provided to each consumer regarding the Homemaker, Respite and Sitter Service programs?

Response: Yes, a worksheet for each consumer receiving services is placed in the consumer's assessment file. The worksheet includes the amount and type of service provided. (See Table A on the page 3 for a summary of findings relating to documentation of services provided.)

- Do Homemaker personnel prepare meals, run errands, assist with shopping, etc.?

Response: No, requests by consumers are not made for these services.

- Is there a policy for Homemaker, Transportation and Sitter Service consumers to file grievances?

Response: Yes, there is a policy for consumers to file grievances for these programs.

- Is an Information & Assistance resource file maintained? If so, how often is the resource file updated?

Response: Yes, the resource directory is updated every three years.

- Is a phone log maintained for the Information & Assistance program of the consumers who call and the service/assistance requested?

Response: We have a phone log for information and assistance of consumers calling for services and assistance.

- What form of documentation is available to verify consumers have received Information & Assistance, Wellness and Medical Management services?

Response: Documentation for Information & Assistance is the consumer assessment forms. Documentation for Wellness and Medication Management is the consumer sign-in sheets.

(We were provided the logs and consumer rosters for the four months ended October 31, 2014. We compared the totals per the consumer logs to the SAMS report provided by CAAA. See Table A following for a summary of results from the procedures performed.)

- Is a trip log maintained for Transportation?

Response: Yes, each van maintains its own trip log.

(We were provided the logs and consumer rosters for the four months ended October 31, 2014. We then compared the totals per the consumer rosters to the consumer logs and SAMS report provided by CAAA. See Table A following for a summary of results from the procedures performed.)

**TABLE A
UNITS PROVIDED**

Program	Type of Service	Units per CAAA	Units per Logs	Difference
III B	Homemaker	652	652	-
III B	Information & Assistance	322	322	-
III B	Outreach	31	31	-
III B	Telephoning	1,283	1,283	-
III B	Transportation	2,577	2,577	-
III E	Information & Assistance	85	85	-
III E	In-Home Respite	862	862	-
III E	Sitter Service	258	258	-

Based on our procedures, there were no differences in the number of units per the monthly logs and the units reported to CAAA.

- Are procedures in place for participants to make reservations for Transportation services?

Response: Yes, consumers must call 24 hours in advance and call Medicaid 48 hours in advance. We have demand response as space becomes available.

- With regards to consumer assessments, (1) are assessments of consumers conducted for Title III programs, (2) are initial assessments conducted timely, and (3) are consumers re-assessed annually?

Response: Yes, all consumers receive an initial assessment prior to receiving services under the Title III programs and each consumer is re-assessed annually.

PROCEDURES RELATING TO THE TITLE III B, III D, AND III E PROGRAMS

1. Obtain a schedule of units provided during the four month period ending October 31, 2014.

We obtained the Agency Summary Report from CAAA for the reporting period of July 1, 2014 through October 31, 2014.

2. Determine how the council verifies the number of units provided.

Daily service logs are maintained to monitor the units provided among the various programs. The information from the individual logs are summarized monthly and entered into the SAMS computer program. As noted in Table A on page 3, we compared the number of units provided per the Agency report to the council's logs and rosters.

3. Obtain unit cost information and agree to contract with Cajun AAA and the SAMS report.

We obtained unit cost information from the council's contract with CAAA and compared the amount per the contract to the SAMS report and to the amount reimbursed. The results of our procedures are noted below:

<u>Program/Service</u>	<u>Unit Costs per Contract with CAAA</u>	<u>Amount Reimbursed by CAAA</u>
Title III B		
Homemaker	\$12.87	\$12.87
Information & Assistance	21.22	21.22
Transportation	5.20	5.20
Outreach	11.00	11.00
Telephoning	2.06	2.06
Title III E		
Information & Assistance	9.18	9.18
In-Home Respite	7.73	7.73
Sitter Service	7.20	7.20

Based on our procedures, there were no differences noted between the unit cost noted per contract and the amount actually reimbursed to the council.

4. Select a sample of sixty (60) consumers from the population of consumers receiving services during the four month period ended October 31, 2014.

We obtained a summary of consumers receiving services during the four months ended October 31, 2014 from the SAMS file submitted to CAAA and systematically selected a sample of sixty consumers.

5. Utilizing the sample selected above, (1) verify that an assessment has been performed within the past twelve month period preceding the four month period being evaluated and (2) trace the number of service units provided per the SAMS report transmitted to CAAA to the individual monthly rosters and daily service logs.

Based on the procedures performed, we noted the following:

Assessments:

- No exceptions noted.

Units of Service:

- The following chart summarizes our sample selected and results noted.

Program	Type of Service	Number of Consumers		Units of Service per Sample		Diff.
		Population	Sample	CAAA	Support	
III B	Homemaker	43	7	34	34	-
III B	Information & Assistance	310	14	14	14	-
III B	Transportation	124	8	29	29	-
III B	Telephoning	21	4	79	79	-
III B	Outreach	31	4	4	4	-
III E	Information & Assistance	84	6	6	6	-
III E	In-Home Respite	121	12	30	30	-
III E	Sitter Service	37	5	10	10	-
Totals		771	60	206	206	-

There were no differences noted between units on the SAMS report transmitted to CAAA and the daily logs maintained by the Council.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the reporting of service units provided. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the board members and management of Cajun Area Agency on Aging, Inc. and Evangeline Council on Aging, Inc. This report is not intended to be and should not be used by anyone other than those specified parties.

Dannall, Sikes, Gaudes & Frederick

A Corporation of Certified Public Accountants

Eunice, Louisiana
July 23, 2015